



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 2 2001

### Annual Certificate Renewal Checklist

In late January and early February, the Board mailed certificate renewal forms to its licensees. By reading the instructions enclosed with the renewal form and by following the checklist below, you can ensure that your completed renewal form is received by the Board prior to the June 30, 2001, deadline.

#### **Does the Board have your correct name, mailing address and phone number?**

21 NCAC 8J .0107 requires that all certificate holders notify the Board in writing within 30 days of any change in address (including telephone number) or business location. If the Board doesn't have your current address, you won't receive a renewal form, which in turn leads to certificate forfeiture for failure to renew.

If you do not receive a renewal form by April 15, 2001, please contact Alice Steckenrider by telephone at (919) 733-1422 or by e-mail ([alicegst@bellsouth.net](mailto:alicegst@bellsouth.net)) so a duplicate form can be mailed or faxed to you.

#### **Did you follow the renewal form instructions and properly complete each section of the form?**

Most of the time, renewal forms can be processed without any problem. However, because the renewal form is considered a legal document, the Board staff cannot insert missing information, correct inaccurate information, or process a form that has not been signed by the licensee. Consequently, the form must be returned to you for correction or completion.

If you have questions about the renewal process that are not answered by the instructions included with the form, you may contact the Board for clarification or explanation.

#### **Did you accurately compute and report your Continuing Professional Education (CPE) hours?**

Active certificate holders who were licensed prior to March 31, 2000, must have completed at least 40 hours of CPE in 2000 to meet the renewal requirement. Certificate holders who were licensed between April 1 and June 30, 2000, must have completed at least 30 hours of CPE; certificate holders licensed between July 1 and September 30, 2000, must have completed at least 20 hours of CPE; and certificate holders licensed between October 1 and December 31, 2000, must have completed at least 10 hours of CPE prior to December 31, 2000.

Certificate holders licensed after January 1, 2001, are not required to report any CPE on this renewal form; however, they are required to earn CPE credits in 2001 to be reported on the 2002 renewal form.

Licensees are no longer required to list the details—such as dates, course name, and course sponsor—of the courses attended to satisfy the CPE requirement.

Instead, licensees will affirm their CPE compliance by marking the appropriate box in Section II, "Continu-

ing Professional Education (CPE) Compliance Information," and then tally their CPE credit hours in Section III, "Report of CPE Credit Hours."

Licensees should retain documentation of their participation in CPE courses for at least four years after the end of the license year.

#### **Did you enclose the \$50.00 annual renewal fee with your form?**

You may pay the annual renewal fee by check or money order (made payable to the NC State Board of CPA Examiners) or you may pay the annual renewal fee using your Visa or MasterCard—instructions are included with the renewal form.

**Continued on page 5**

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[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

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## Disciplinary Actions

**Gerald A. Townsend #9443**  
**Raleigh, NC 12/18/00**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 9443 as a Certified Public Accountant.
2. Respondent, at all relevant times, has simultaneously been an owner, officer, and principal in various entities, including Townsend Asset Management Corp. (a CPA professional corporation formed in 1982) and Townsend Financial Services Corp. (a broker-dealer formed in 1989), both of which operate out of the same office location.
3. Respondent's activities through Townsend Financial Services Corp. were subject to Securities and Exchange Commission (SEC) regulation, as well as the securities regulations of each state in which Respondent and Townsend Financial Services Corp. does business.
4. Pursuant to congressional authorization, Respondent and Townsend Financial Services Corp. were required to be members of the National Association of Securities Dealers (NASD). NASD rules of conduct, as well as SEC regulations, are enforced by an NASD company, NASD Regulation, Inc. NASD (as well as NASD Regulation Inc.) was authorized pursuant to the SEC Act of 1934 as the regulatory organization to be "responsible for the regulation of the NASDAQ Stock Market." Virginia, a state in which Townsend Financial Services Corp. was registered as a broker-dealer, conducts its enforcement through its State Corporation Commission.
5. Townsend Financial Services Corp.,

of which Respondent is an owner and president was "fined" by the Virginia State Corporation Commission in June of 1996 for failure to comply with Virginia Securities laws, by allowing the net value of the broker-dealer to fall below the \$25,000.00 limit.

6. In 1997, NASD Regulation Inc. charged Respondent and Townsend Financial Services Corp. with breach of restrictive covenant, failure to meet capital requirements, violation of customer protection rules, inaccurate reports, and inaccurate books and records. Those charges were resolved pursuant to a Decision and Order of Acceptance of Offer of Settlement in which Respondent was "censured and fined" by NASD Regulation Inc., in August of 1997.

7. Respondent did not inform the Board of the Virginia Corporation Commission and the NASD disciplinary actions on his renewal forms.

8. Respondent denies intentional wrongdoing but wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS93-12(9)e, 21 NCAC 8J .0101(b)(1); 21 NCAC 8N .0204, and 21 NCAC 8N .0208(b).

*BASED ON THE FOREGOING* and in lieu of further proceedings under

21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.

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**John B. Carr, Jr. #3658**  
**Rockingham, NC 12/18/00**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 3658 as a Certified Public Accountant.
2. In January of 1997, Respondent notified the Board that he had completed the exit conference for his firm on December 23, 1996.
3. In February of 1997, a representative for the North Carolina Peer Review Executive Committee notified Respondent that his 1996 peer review report had been accepted so long as he completed certain requirements which included additional continuing professional education (CPE).
4. Respondent failed to meet all of the requirements and the North Carolina Peer Review Executive Committee withdrew its acceptance of Respondent's 1996 peer review.
5. In May of 2000, a representative of the North Carolina Peer Review Executive Committee notified Respondent that his 1996 peer review report had been accepted.
6. During the time period between January of 1997 and December of 1999, Respondent was notified by Board staff on at least two (2) occasions that his firm's next peer review must be completed by December 23, 1999.
7. Despite said notifications by Board staff, Respondent's 1999 peer review was not completed until June 23, 2000.

8. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12 (8c) and 93-12 (9)e and 21 NCAC 8M .0102 and 8N .0203.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's certificate is suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.
2. Respondent shall pay a one hundred dollar (\$100.00) civil penalty to be remitted with this signed Order.
3. Respondent shall complete and provide verification of the completion of an eight (8) hour course on financial statement disclosure. Said course may not be included in Respondent's annual forty (40) hour CPE requirement.
4. Respondent must complete his firm's next peer review by the prescribed Board deadline of December 23, 2002, or his failure to complete this term shall be deemed sufficient grounds for the suspension of his license. Said suspension shall be for at least thirty (30) days and until his firm's peer review is completed in addition to any other discipline appropriate to such future violation.

**Michael J. Savino #23801**  
**Fuquay-Varina, NC 12/18/00**

THIS CAUSE coming before the Board on December 18, 2000, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

#### **FINDINGS OF FACT**

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and the subject of a prior Consent Order.
2. On March 17, 2000, the Board entered into a Consent Order with Respondent. (Exhibit 1)
3. The Consent Order provided that Respondent pay a civil penalty of one thousand dollars (\$1,000.00) to be remitted to the Board within six (6) months of the date that the signed Consent Order was accepted by the Board.
4. Further, the Consent Order required that, before September 1, 2000, Respondent obtain twenty (20) additional hours of continuing professional education (CPE) which could not be used in meeting Respondent's annual CPE requirement for 1999 or 2000.
5. Respondent failed to remit the civil penalty on or before September 17, 2000.
6. On September 22, 2000, the Board office received a letter from Respondent dated September 20, 2000, (Exhibit 2) which included a one thousand dollar (\$1,000.00) check that was dated September 17, 2000. (Exhibit 3)
7. In said letter, Respondent stated that he had failed to complete the additional twenty (20) hours of CPE prior to September 1, 2000.

#### **CONCLUSIONS OF LAW**

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Caro-

lina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent failed to timely comply with the March 17, 2000, Consent Order.
3. Respondent's failures to comply with the terms of the Consent Order are violations of NCGS 93-12 (9)e and 21 NCAC 8N .0203 (b)(3).

*BASED ON THE FOREGOING*, the Board orders in a vote of seven to zero that:

1. Respondent must complete his twenty (20) hours of additional CPE plus his reinstatement requirement of forty (40) hours of CPE prior to December 31, 2000.
2. In lieu of revocation of his certificate, Respondent shall be on probation for two (2) years from the date Respondent's certificate is reinstated.
3. Failure to comply with the terms of this Board Order or violation of any accountancy law or rule during the period of probation shall result in the permanent revocation of Respondent's Certified Public Accountant certificate.

#### **Board Meetings**

March 16  
April 23  
May 21  
June 25  
July 23  
August 20  
September 18  
October 22  
November 19  
December 18

If you wish to address the Board on a specific issue, please contact Robert N. Brooks, Executive Director of the Board, by telephone at (919) 733-4222.



## Licensing Activity January 2001

### Reinstatements

John Manning Barnes, II #27225

Jennifer Alcon Blevins #21953

Timothy Wayne Cody #23160

Barry Jackson Davis #24324

Rachel Preusz Gullede #20826

James Benjamin Harris Herndon  
#22305

### Reclassifications

Retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever :

Robert P. Flanigan #14048

## Important Dates

### May 2001 Uniform CPA Exam Re-Exam Application Deadline

February 28

### Office Closed Good Friday

April 13

### Uniform CPA Exam Raleigh & Winston-Salem

May 2-3

### Office Closed Memorial Day

May 28

### Certificate Renewal Deadline

June 30

## IRS' E-file Program

The North Carolina State Board of CPA Examiners recently reached an agreement with the Internal Revenue Service (IRS) that eliminates the need for North Carolina CPAs to submit a copy of their certificate when applying for participation in the IRS' e-file program.

The agreement, which was reached January 10, 2001, allows a North Carolina CPA to submit a printout of his or her licensure information from the Board's web site ([www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)), in lieu of a copy of his or her CPA certificate, with the e-file program application (Form 8633).

Sharon L. Andrews, IRS National Office Analyst, who oversees the application process for the e-file program, stated that the Andover Submission Processing Center (where the e-file program application process is centrally located) was notified to immediately begin accepting a licensing information printout instead of a copy of the certificate from North Carolina CPAs.

Please note that the printout must indicate the Board's web site address and the date the information was printed. [This is a function of the user's Internet browser.] In addition, the IRS will accept only those printouts which show the CPA is on active status with the Board.

If you experience a problem with your e-file program application because of the printout, please contact Sharon L. Andrews by telephone at (202) 283-7877 or via e-mail ([Sharon.L.Andrews@irs.gov](mailto:Sharon.L.Andrews@irs.gov)).

Information on the e-file program, as well as Form 8633, is available from the IRS' web site ([www.irs.gov](http://www.irs.gov)).

## Are You Practicing Law?

It has come to the attention of the Board that a number of CPAs have received solicitations to purchase software designed to prepare articles of incorporation and bylaws for their clients.

The Consumer Protection Committee of the North Carolina State Bar has consistently held that it is the practice of law to prepare articles of incorporation, bylaws, and wills.

Although the Committee recently affirmed its prior decision that representing a third party before the regular Tax Review Board constitutes the practice of law, the Committee has expressed no opinion regarding the representation of a third party before the augmented Tax Review Board.

However, the Tax Review Board does permit CPAs to represent their clients before the augmented Tax Review Board.

North Carolina General Statute (NCGS) 93-1, prohibits CPAs from engaging in the practice of law unless duly licensed to do so.

In addition, North Carolina Administrative Code (NCAC) Title 21 Chapter 8N .0204 states that CPAs shall not act in a way that would cause them to be disciplined by a federal or state agency or board for violation of laws or rules on ethics.

Although CPAs are prohibited from preparing a client's will, there are aspects of estate work that a CPA can perform.

For example, CPAs may file the fiduciary, federal estate, and North Carolina inheritance tax returns for an estate although attorneys also provide these services.

However, it is unclear whether filing the initial and ninety-day inventories for an estate with the Clerk of Court is the practice of law.

If you have questions about services you offer or perform that may be considered the practice of law, please contact the Office of Counsel of the North Carolina State Bar by telephone at (919) 828-4620 for information.

## Renewals *from front*

The Board cannot cash a check or money order made payable to any other entity, such as the NCACPA. Therefore, the accompanying renewal form cannot be processed because it is incomplete.

If a check fails to clear the bank or if a Visa or MasterCard charge is not approved by the issuing financial institution, the renewal form is considered incomplete and will be returned to the licensee.

### Did you use the business reply envelope to file your renewal form?

The Board sends business reply envelopes with all exam and licensing applications, firm registrations, and license renewals. Using the business reply envelope not only saves you 34 cents, but also reduces the chance that your renewal will get lost in the mail.

### Did you mail your renewal well in advance of the June 30, 2001, deadline?

Licensees who do not submit a properly completed renewal form, a properly completed CPE report, and the annual renewal fee of \$50.00 prior to July 1, 2001, will receive a demand letter from the Board.

Failure to submit the completed forms within 30 days of the mailing of the demand letter will result in an automatic forfeiture of the licensee's certificate. Upon forfeiture, the individual is no longer considered a CPA; he or she may not use the CPA title; and he or she must return the actual CPA certificate to the Board within fifteen (15) days.

### Comments?

Do you have questions or comments about the *Activity Review*? If so, please contact Lisa R. Hearne, Communications Manager, by telephone at (919) 733-4208 or by e-mail at ([lhearn@bellsouth.net](mailto:lhearn@bellsouth.net)).

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

## GASB Publishes Guide to Public School Financial Statements

The Governmental Accounting Standards Board (GASB) has published the second in a series of guides developed specifically for persons who use public sector financial information.

The latest publication, *What You Should Know About Your School District's Finances: A Guide To Financial Statements*, educates readers about the information that can be found in the financial statements that public school districts will prepare under the historic changes in accounting standards that were adopted in mid-1999.

For the users of public school financial information—school board members, parents, taxpayers, financial analysts, and others—the guide provides insight into how the information in financial statements can be used to inform important decisions.

The guide is also a reference for school district finance officers and CPAs seeking to understand the use-

fulness of the new financial statements and to explain them to citizens, elected officials, and clients.

The guide provides insight into a broad range of issues, including:

- If a given school district is better or worse off financially, and why;
- What a school district owns and how much it owes;
- Whether a school system will be able to pay its bills and repay its debts; and
- Issues that may affect a district's finances in the future

The first guide in the series, *What You Should Know about Your Local Government's Finances*, was published in October 2000.

The school district guide (order code GUG02), as well as the local government guide (order code GUG01), can be obtained from the GASB order department by telephone at 1-800-748-0659 for \$9.95 each.

## Inactive Status

Pursuant to 21 NCAC 8A .0301(b)(23), the following individuals have requested and been approved for inactive status from the Board. These individuals are no longer CPAs and therefore cannot use the title, "certified public accountant" and cannot be referred to as a "certified public accountant" in any representation whatsoever.

12/18/00	Franklin Yates Goare	Richmond, VA
12/18/00	Beverly Burrell Marks	Rock Hill, SC
12/20/00	Jean-Marie Spratt Bass	Charlotte, NC
12/27/00	Kenneth Larry Marlow, Sr.	Jamestown, NC
01/02/01	A. Christine Baker	Burlington, NC
01/02/01	Mary Mallard Bennett	Carmel, IN
01/02/01	Kelly Hagins Nowokunski	Charlotte, NC
01/02/01	Brendan Ray Carpenter	Spartanburg, SC
01/02/01	Mark Winfield Reynolds	Orinda, CA
01/02/01	Geoffrey Keith Gardner	Atlanta, GA
01/17/01	Charles Lee Cansler, Jr.	Atlanta, GA
01/17/01	Kecia Wilson Roseman	Hickory, NC
01/19/01	David Christopher Attaway	Charlotte, NC
01/22/01	Charles Caudill Speer	Boone, NC

# Advertising on the Internet: Are You in Compliance?

Web sites are the hottest means of communication today and nearly every company or organization seems to have one.

To the practicing CPA, the Internet offers several major advantages over traditional advertising methods such as:

- the opportunity to enhance the firm's image by appearing to be on the cutting edge of technology;
- the ability to reach a large audience of prospective clients who have access to material through the World Wide Web and other Internet access tools; and
- the chance to level the playing field with larger firms by developing an attractive, attention-getting home page at a fraction of the cost of more traditional advertising media.

If your CPA firm has a presence on the Internet, whether it is a web site or a listing in an on-line directory, it is important that the CPA firm is familiar with 21 NCAC 8N .0306, *Advertising or Other Forms of Solicitation*, which includes guidelines for advertising on the Internet.

Pursuant to 21 NCAC 8N .0306(d), any CPA or CPA firm offering to perform or performing professional services via the Internet must include the following information in its Internet presence:

- CPA business or CPA firm name;
- principal place of business;
- business phone;
- NC CPA certificate number; and
- NC as state of certification.

In addition, the CPA firm's Internet presence must comply with 21 NCAC 8N .0306(a) which states that "a CPA must not seek to obtain clients by advertising or using other forms of solicitation in a manner that is deceptive."

The CPA firm's web site or on-line directory listing must be accurate and contain meaningful information that is not misleading or deceptive to consumers.

For example, qualitative or quantitative terms, such as "expert," "reasonable," or "affordable," should not be used because such descriptions cannot be documented.

In addition, the use of terms such as "specialist," or "specializing in" is not permitted because such terms indicate a level of attainment that cannot be verified.

21 NCAC 8N .0306(b) addresses the use of designations in advertisements by stating that a CPA may advertise the nature of services provided to clients, but the CPA shall not advertise or indicate a designation or other title unless the CPA has met the re-

quirements of the granting organization for the separate title or designation and the individual is currently on active status and in good standing with the granting organization for the separate title or designation.

Although the Internet lends itself to the use of catchy, easily-recognized names and phrases, a CPA firm can offer to perform or advertise professional services only in the exact name of the CPA firm as registered with the Board [ 21 NCAC 8N .0306(c)].

A CPA firm's Internet advertising may contain the name(s) of the firm owner(s) and CPAs licensed to practice in North Carolina; however, you must distinguish between the CPAs who are owners and the CPAs who are considered professional staff.

NCGS 93-9 allows CPA firms to hire assistant accountants or clerks who are not CPAs, however, ads that contain the names of unlicensed staff members are not permitted.

The statute states that "such employees work under the control and supervision of certified public accountants...and do not hold themselves out as engaged in the practice of public accounting."

So, before your CPA firm decides to conquer the world using the Internet, make sure that your web site or on-line directory listing complies with the Board's rules on advertising and other forms of solicitation.

Both the public and the CPA profession's interests are best served when CPA firms and individual CPAs take steps to avoid advertisements that confuse or mislead consumers.

## Uniform CPA Examination Statistics

	Nov. 2000	May 2000
<b>Applications</b>		
Initial Candidates	527	610
Re-exam Candidates	1056	1155
Other States' Candidates	47	35
<b>Total</b>	<b>1630</b>	<b>1800</b>
<b>Successful Candidates</b>		
Initial Candidates	73	123
Re-exam Candidates	187	237
<b>Total</b>	<b>260</b>	<b>360</b>

**Re-Exam Application Deadline**  
**February 28, 2001**

[www.state.nc.us/cpabd](http://www.state.nc.us/cpabd)

## Certificates Issued

The following applications for certification were approved at the January 22, 2001, Board meeting:

Janet Newsome Abbott  
Christine Webb Alley  
Linda June Anderson  
Kimber Small Arrington  
Renee Affolter Baki  
Wendy S. Barrus  
Gregory Steven Barton  
Debra G. Blevins  
Robert Brian Bono  
Lisa M. Boomsma  
Susan High Branch  
Joshua Dale Bryant  
Stephen L. Burwell  
Benjamin Vail Butler  
Kathryn Murphy Cando  
Henry Fowden Clark  
Michael John Cleary  
Amy Elizabeth Cockman  
Sherry Ann Conner  
Beth Pendergrass Cooper  
Matthew Robert Corley  
Sharon Wright Cranford  
Nancy Louise Davis  
Michele Miller Day  
Michelle J. Deyton  
William Bryon Dorey  
James Harvey Dunlevy  
Philip Douglas Duritz  
Beth Donaldson Ecton  
Jonathan R. Eide  
Annette P. Elliott  
Michelle Grace Ellsworth  
Donna Evered  
Enoch Nathanael Ferguson  
Karen R. Field  
Heather Leigh Gourley  
Susan LaDew Graham  
Carlene Johnson Grant  
Roger Edward Gravlin  
James Young Greene, Jr.  
Regina Louise Guillet

Scott F. Gurr  
Annette Lynn Guy  
Kathryn Carter Hains  
Leslie Gayle Hall  
April Toler Hardison  
Michelle R. Harrison  
Dana Early Hartis  
Margaret C. Heintz  
Catherine Laurie Helgeson  
Jeffrey S. Hovey  
Donald Andrew Huff  
Sheila Kim Hutchins  
Lindsay Hutchins Idol  
Julie Swain Ivey  
Nathaniel Jones, Jr.  
Michael Christopher Jordan  
Tracey L. Keele  
Jason Scott Kerr  
Jimmie R. King, Jr.  
Raymond Allen Knight  
Gary C. Kress  
Michael S. Lawrence  
Tammy Nicole Lee  
Daryl A. Lengel  
Jonathan Barrett Leppert  
Jeffrey Mark Lowder  
Daniel R. Lucas  
Laurence Beckley Maddison, III  
Anna Louise Mans  
John Douglas Matthews  
Wendy Sue McKeel  
G. Robert McKenzie  
Jason Michael Meggs  
David Keith Mize  
Ashley Michelle Moore  
Thomas H. Murphy, Jr.  
Brad Michael Murray  
Jean L. Musial  
Lorelei Elaine Navarro  
Joseph Weston Norton  
Laura Jeanne Odria

Julie Allred Osteen  
Kathryn Megan Parks  
Jeremy D. Parvin  
Alpa Indravadan Patel  
Phillip Francis Petros  
Ryan Patrick Pollock  
Donald W. Proffer  
Jeffrey Todd Purgason  
Diane Thompson Quintin  
Dennis Lee Rankin  
Denise Stegall Ray  
Suzanne J. Reiff  
Sharlene Carmella Rice  
Dick Arthur Richards  
Timothy Sinnett Ritch  
Angela Danette Sanders  
Sharon Denise Scales  
Syd Schenk, Jr.  
Rebecca Schmitt  
Michelle C. Scott  
Simone T. Sherlock  
Robert Daniel Sherron  
Denise Garretson Skillestad  
April Lynne Starling  
Steven Michael Stell  
Nancy Elaine Tredaway Stuart  
Carter Hill Sturkie  
JoAnn Marie Suminguit  
Bradenton Tahan  
Mark Edward Techmanski  
Janice Lynn Thomas  
Carter Grosvenor Thompson  
Suzanne Marie Tungate  
Arthur Nelson Vandebree  
Lisa M. Varani  
Joseph A. Walsh  
Dennis Chase Wilkerson, Jr.  
Erica Renee Williams  
Shannon Taylor Williams  
Teresa Lee Williams  
Kevin Anthony Winchester  
Brian Keith Wood



# State Board of CPA Examiners

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21,000 copies of this document were printed for this agency at a cost of \$2,758.29 or 13¢ per copy in February 2001.

## Address Change? Let Us Know!

Certificate Holder \_\_\_\_\_  
Last name Jr./III First Middle

Certificate No. \_\_\_\_\_ Send Mail to \_\_\_\_ Home \_\_\_\_ Business

New Home Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

CPA Firm/Business Name \_\_\_\_\_

New Bus. Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone: Bus. ( ) \_\_\_\_\_ Home ( ) \_\_\_\_\_

Bus. fax ( ) \_\_\_\_\_ E-mail address \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Mail to: NC State Board of  
CPA Examiners  
PO Box 12827  
Raleigh, NC 27605-2827**

**Fax to: (919) 733-4209  
Attn: Licensing  
or  
Examinations**

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.